

## **Updated DOL Guidance on the FFCRA**

The US Department of Labor ("DOL") has provided updated guidance for employers regarding employee leave related to COVID-19. The FFCRA, enacted in March 2020 at the start of the pandemic, required employers with fewer than 500 employees to provide employees with emergency paid sick leave (EPSL) and expanded family and medical leave (EFML) for specified reasons directly related to COVID-19. The expense of FFCRA leave is offset by payroll tax credits equal to the wages paid to employees on qualifying leave, up to certain caps.

The recently signed coronavirus relief package (the Consolidated Appropriations Act, 2021, House Bill 133) does not require employers to provide FFCRA leave after Dec. 31, 2020. The new law, however, extends the refundable employer payroll tax credit for paid sick and family leave through March 31, 2021, to employers who permit employees to use any unused FFCRA leave.

If an employer failed to pay an employee for FFCRA leave taken before Dec. 31, 2020, the employee may file a complaint with the DOL so long as he or she does so within two years. There also may be a private right of action for alleged violations.

## **Contact Us**

[Fraser Stryker's Labor and Employment Law attorneys](#) are available to answer questions and assist clients with any legal issues related to COVID-19 and employees. Please reach out to us at 402.341.6000 for further assistance.

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